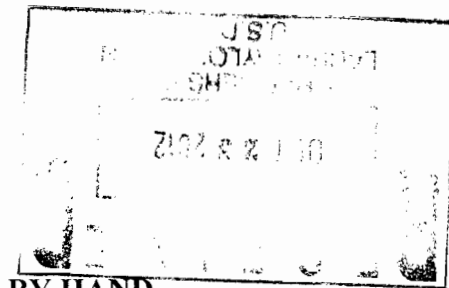


**LANKLER SIFFERT & WOHL LLP**

ATTORNEYS AT LAW

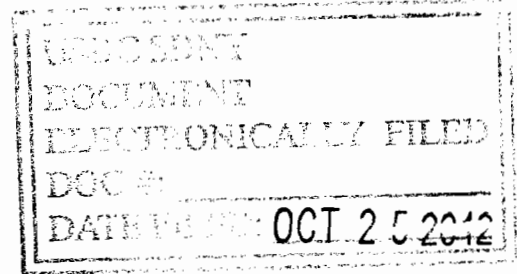
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**BY HAND**

October 23, 2012



Honorable Laura Taylor Swain  
United States District Judge  
Southern District of New York  
Daniel Patrick Moynihan  
United States Courthouse  
500 Pearl Street  
New York, NY 10007-1312

**MEMO ENDORSED**

**Re: U.S. v. Peter Madoff, S7 10 Cr. 228 (LTS)**

Dear Judge Swain:

We represent Peter Madoff, who is scheduled to be sentenced by Your Honor on November 9, 2012. I write to request an adjournment of Mr. Madoff's sentencing to Thursday, December 20, 2012 to allow him adequate time to meet the obligations of his plea agreement, which requires him to prepare and file eleven years of amended tax returns before he appears to be sentenced. Assistant United States Attorney Lisa Baroni has advised us that the government has no objection to this requested adjournment.

As Your Honor is aware, Mr. Madoff entered into a plea agreement with the government dated June 29, 2012, and entered a guilty plea before Your Honor that same day. The plea agreement required Mr. Madoff, prior to the date of sentencing, to "file accurate amended personal tax returns for the calendar years 1998 through 2008." (Tr. of P. Madoff Plea at 27; Plea Agreement at 2) However, much of the information necessary for Mr. Madoff to prepare accurate amended returns was in the possession of the government, and Mr. Madoff lacked access to the information. Within the last three months, Mr. Madoff and the government have entered into a protective order, the government has worked to gather and provide necessary information to Mr. Madoff, and Mr. Madoff has worked diligently to prepare accurate amended returns. That process has proved to be onerous, however, and despite great effort, Mr. Madoff is unable to complete the accurate amended returns prior to November 9.

Accordingly, we respectfully request an adjournment of Mr. Madoff's sentencing hearing to Thursday, December 20, 2012 at 4:30 to allow Mr. Madoff to meet his plea agreement obligation of preparing and filing accurate amended tax returns before his sentencing proceeding.

**LANKLER SIFFERT & WOHL LLP**

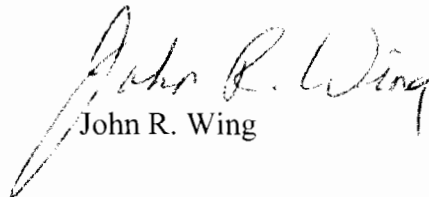
Honorable Laura Taylor Swain

October 23, 2012

Page 2 of 2

We thank the Court for its consideration of this request.


Respectfully,

  
John R. Wing

cc: AUSA Lisa Baroni (via email)  
AUSA Julian Moore (via email)  
AUSA Matthew Schwartz (via email)

*The requested adjournment  
is granted.*

**SO ORDERED.**

 10/25/12  
LAURA TAYLOR SWAIN  
UNITED STATES DISTRICT JUDGE